



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

June 22, 2011

REPLY TO THE ATTENTION OF:

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

C-14J

Mr. Joseph A. Gregg
Eastman & Smith Ltd.
One Seagate, 24th floor
P.O. Box 10032
Toledo, Ohio 43699

**Re: Notice of Intent to File Civil Administrative Complaint Against International
Automotive Components Group North America, LLC**

Dear Mr. Gregg:

The U.S. Environmental Protection Agency plans to file an administrative complaint for civil penalties against your client, International Automotive Components Group North America, LLC (IAC) under Section 113(d) of the Clean Air Act, 42 U.S.C. § 7413(d). We will allege that IAC violated the Clean Air Act, 42 U.S.C. §§ 7411, the requirements of the Michigan State Implementation Plan (SIP) and 40 C.F.R. §70.5. More specifically, IAC violated the Clean Air Act and the Michigan SIP by failing to obtain a permit as required by the Michigan SIP until March 3, 2011. Based on information currently available to us, we plan to propose a penalty of \$190,116 in the complaint.

This letter is not a demand to pay a penalty. We will not ask you to pay a penalty until we file the Complaint or a final order. Before filing the Complaint, we are giving you the opportunity to present any information that you believe we should consider.

If you believe that IAC will be unable to pay a \$190,116 penalty because of financial reasons, or if you believe that there are financial facts and information which bear on your ability to pay a penalty, please send us the following items, if already available (i.e., do not create them in response to this letter): 1) True, accurate and complete copies of at least the last three years of signed and dated U.S. corporate income tax returns of IAC, including all associated schedules and attachments; 2) True, accurate and complete copies of the complete financial statements prepared on behalf of IAC by an outside accountant, including all balance sheets, statements of operations, statements of retained earnings, statements of cash flows and all notes to each financial statement, for the three most recent fiscal years. Submit complete copies of all financial statements, including the auditor's cover letter and all notes to the financial statements; 3) True, accurate and complete copies of internal financial statements prepared by IAC, including all balance sheets, statements of operations, statements of retained earnings, statements of cash flows, analysis of performance relative to budget or forecast and all notes to each

financial statement, for all months/quarters which have occurred between the most recent fiscal year tax return and financial statement and the current date; 4) True, accurate and complete copies of all financial projections developed by IAC for the years 2011 and 2012, including but not limited to projected income statements, balance sheets, and analyses of projected cash flows, whether month-by-month, by quarter, or for the year; and 5) Information concerning any loans made to IAC, including copies of loan agreements, whether the loan is in default, whether IAC is negotiating to get a different loan or lender and the status of any such negotiations or searches.

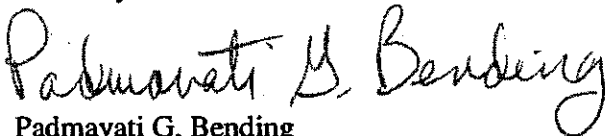
IAC may assert a claim of business confidentiality under 40 C.F.R. Part 2, Subpart B, for any portion of the information IAC submits to us. Information subject to a business confidentiality claim is available to the public only to the extent allowed by 40 C.F.R. Part 2, Subpart B. If IAC fails to assert a business confidentiality claim, EPA may make all submitted information available, without further notice, to any member of the public who requests it.

Any information that IAC submits in response to this letter is not subject to the Paperwork Reduction Act, 44 U.S.C. § 3501 et seq., because this letter seeks collection of information from specific individuals or entities as part of an administrative action or investigation. We may use any information IAC submits in support of an administrative, civil, or criminal action.

Within 10 calendar days after you receive this letter, please send your response to me at the above address and mailcode. We intend to file the complaint against IAC 10 calendar days after you receive this letter, unless IAC gives us information that the complaint is not substantially justified.

If you have any questions, please telephone me at (312) 353-8917 or e-mail me at bending.padmavati@epa.gov.

Sincerely,



Padmavati G. Bending
Associate Regional Counsel

cc: Patrick Kresnak
International Automotive Components Group North America, LLC